



# City of Alexandria, Virginia



## 2006 TAX RELIEF PROGRAMS FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED

### REAL ESTATE TAX EXEMPTION OR DEFERRAL & PERSONAL PROPERTY TAX RELIEF APPLICATION

**APPLICATION DUE DATE IS APRIL 17, 2006**

#### GENERAL INFORMATION:

This application form may be completed electronically on your computer and printed for signature. Unless you have purchased the full version of Adobe Acrobat you will not be able to save the form with the data you have entered and you are advised to print a second copy for your records. Please see page 3 for more information.

Application/Affidavit for the 2006 tax relief programs must be filed with the Finance Department by April 17, 2006. The application should be mailed to the following address no later than **April 17, 2006:**

Revenue Division  
Tax Services & Enforcement Branch  
P. O. Box 178  
Alexandria, VA 22313

If you need assistance in completing the form you can contact the Tax Services & Enforcement Branch at City Hall

301 King Street, Suite 1700  
Alexandria, Virginia 22314  
Telephone: (703) 838-4570

All information submitted in and with this application is treated as confidential and will be evaluated on the following criteria:

#### **REAL ESTATE TAX RELIEF OR DEFERRAL**

#### ELIGIBILITY REQUIREMENTS

1. The property for which an exemption or deferral is requested must be owned, or partially owned, by the applicant on January 1, 2006.
2. As of January 1, 2006, the applicant **must occupy** the property for which the exemption or deferral is sought as his or her sole residence and must occupy the property throughout the year.
3. Any applicant who is residing in a hospital, nursing home, convalescent home, or a facility for physical or mental care shall meet condition 2, as long as the property owner does not rent or lease the property owned for monetary compensation.
4. The applicant occupying the property, and holding title or partial title, thereto, must be 65 years of age or older, or permanently and totally disabled **on or before November 15, 2006.** (If the applicant's 65<sup>th</sup> birthday occurs during 2006, the tax relief is prorated.)

#### INCOME AND ASSET REQUIREMENTS - REAL ESTATE TAX RELIEF OR DEFERRAL

1. The total combined household income of the applicant seeking an exemption shall not have exceeded **\$62,000\* for calendar year 2005.** Any amount up to \$10,000 of income of any relative, who is not the spouse living in the property and also up to \$10,000 of income of the applicant, and any other owner residing in the property, who is totally and permanently disabled shall be excluded.
2. The net combined financial worth of the applicant and his/her spouse, excluding the house and lot up to two acres, shall not exceed **\$240,000\*, as of December 31, 2005.**
3. The amount of exemption is based on income levels. Applicants with total combined household income of \$40,000 or less will receive a full exemption, and applicants with total combined household income from \$40,001 to \$62,000\* will

receive a partial exemption. Applicants with total combined household income from \$40,001 to \$50,000 will be exempted from 50% of the real estate taxes on their home. Applicants with total combined household income from \$50,001 to \$62,000\* will be exempted from 25% of the real estate taxes on their home. All applicants granted a partial exemption may opt to defer the remaining balance of the real estate taxes on their home.

4. The remaining balance of unpaid taxes on property of applicants applying for a deferral shall accrue interest at the rate of five percent (5%) per annum from the date of the deferral until the taxes are paid in full.

## **PERSONAL PROPERTY TAX RELIEF**

### **ELIGIBILITY REQUIREMENTS**

1. The vehicle for which tax relief is requested must be owned, or partially owned, and used by or for the applicant. **Leased vehicles do not qualify for tax relief.**
2. The vehicle for which tax relief is requested must be currently assessed by the City at less than \$30,000. **Only one vehicle per household shall be granted tax relief.**
3. The applicant must be at least 65 year of age, or permanently and totally disabled on or before April 17, 2006. **The applicant must provide proof of age (such as a copy of a valid driver's license or birth certificate), or certification of disability if the applicant is under 65.**

### **INCOME AND ASSET REQUIREMENTS – PERSONAL PROPERTY TAX RELIEF**

1. The total combined income of the applicant and his/her spouse shall not have exceeded **\$20,000\* for calendar year 2005.**
2. The net combined financial worth (all assets, including vehicles) of the applicant and his/her spouse, excluding the value of the principle residence and lot up to one acre in the City, shall not exceed **\$75,000\* as of December 31, 2005.**

\* **Program limits are subject to change. If your income or assets are higher than the limits given here, you may wish to call shortly before April 17 to determine if the limits have increased.**

## **DISABLED PERSONS**

Permanently and totally disabled persons must attach to the application/affidavit form **certification of their disability from either the Social Security Administration Office, the Department of Veterans Affairs or the Railroad Retirement Board, or a sworn affidavit by two medical doctors licensed to practice in the Commonwealth of Virginia.** The certification/affidavit must state that the applicant is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to last for the duration of the applicant's life.




## **VERIFICATION OF INCOME**

1. All applicants must attach copies of documents to support income, e.g., Social Security statements (SSA1099), Railroad Retirement or Pension statements (1099R), wages (W-2), interest (1099Int) and dividend (1099Div) income, divorce agreements, leases, etc.
2. Applicants filing Federal Income Tax Returns must provide a copy of the tax returns (with all attachments) by April 20, 2006.

### **PLEASE NOTE:**

The City Code requires that applicants who qualify for tax relief notify the Tax Services Office in the event of any financial changes or the death of the applicant during 2006 which effects their eligibility status. **Examples of changes that need to be reported** - (a) Change of residence, (b) Sale of the residential property in the City, (c) Death of the applicant(s), or (d) Changes in income or assets.

## The tax relief application can be completed on your computer.

1. To **magnify the application or zoom** in or out, click the Zoom Tool  125%  on the Acrobat Reader menu bar or press <Ctrl+> or <Ctrl- >, i.e. hold down the <Ctrl> key and press "+/-".
2. To enter information, first **select the hand tool**  on the Acrobat Reader menu bar.
3. **Position the pointer inside a form field, and click.** When the cursor changes to an "I" you may start typing. **Rest the mouse cursor on a field, briefly, to display any available prompt.**
4. Clicking the mouse pointer allows you to select a field, a button, or check/uncheck a box.
5. After entering text or checking a selection box do one of the following:
  - ! Press Tab to accept the change and move to the next field or click on the next field.
  - ! Press Shift+Tab to accept the form field change and move to the previous form field.
  - ! Press Enter (Windows) or Return (Mac) to accept the entry and deselect the field.
  - ! Press Escape to reject the form field change or exit from full screen mode.
6. When the application form has been completed, print the form, sign it and then mail it together with any supporting documents, to the Tax Services & Enforcement Branch (see page 1 above) or it may be delivered to the Finance Department, Revenue Division in room 1700 City Hall.
7. **The completed form cannot be saved with the data you entered, unless you purchased the full Adobe Acrobat program, so you may wish to print a second copy for your records.**
8. Amount fields are automatically totaled for your convenience.